



## COLUMBIA RIVER/WILLAMETTE VALLEY COMBINED FEDERAL CAMPAIGN

### 2006 Application Instructions for Members of Local Federations

#### BACKGROUND

Enclosed is the application for participation by local unaffiliated organizations in the Combined Federal Campaign (CFC). The following instructions and form are intended to assist charitable organizations in applying for participation in the CFC. All aspects of the CFC, including eligibility for participation, are strictly governed by Federal regulation. Copies of current CFC regulations are available in PDF and Word formats on our website at [www.opm.gov/cfc](http://www.opm.gov/cfc). Additional copies of the application can also be downloaded from the website.

All required documents and attachments must be complete and submitted before the application deadline each year. ***Applicants whose applications do not contain required documents or who submit incomplete or out-of-date documents will not be permitted to correct their applications during the appeals process.*** Organizations that apply for local eligibility and are found ineligible will have ***one*** opportunity to appeal to the Local Federal Coordinating Committee (LFCC) for reconsideration. If found ineligible on appeal by the LFCC, the organization may appeal the LFCC's decision to the Director of the Office of Personnel Management (OPM). The Director's decision is final for administrative purposes. Appellants should ensure that their appeals are complete and responsive to the actual reasons for the LFCC denial decision.

The CFC will not accept applications with modifications to any of the certification statements.

#### APPLICATIONS ARE DUE TO YOUR FEDERATION'S OFFICE.

Your federation must submit their completed application by **5:00 P.M. MONDAY, APRIL 17TH, 2006**, so please verify with your federation when it will need your application.

#### FAXES OR ELECTRONIC SUBMISSIONS OF APPLICATIONS ARE NOT ACCEPTED.

#### DEFINITIONS

**Organization** Legal name of the applicant organization. If the name of the organization differs from the name that appears on the IRS determination letter, IRS Form 990, audited financial statements, or annual report, official documentation from the IRS or state government authorizing this name change must accompany the application. The Federal Tax ID Number must be included.

**4 Digit CFC No.** The number assigned to the organization in the previous year's campaign, if applicable.

**Mailing Address** A physical mailing address must be provided - Post Office Box addresses will not be accepted.

**Telephone** Organization's telephone number.

**Contact Person** The contact person is the individual to whom the CFC will direct communications. This may be any individual in the organization.

**Contact Address** Contact person's physical mailing address if different than the organization's address. Post Office Boxes may not be used.

**Contact Telephone** Contact person's telephone number, if different than the organization's telephone number.

**Fax** Contact person's fax number.

**Contact E-Mail** Contact person's electronic mail address.

**Website Address** List the complete Internet address of the applicant organization (no e-mail addresses).

**Disbursement Address** List the address where paper checks will be sent, if different from mailing address. Post office boxes may be used for the disbursement address.

**Electronic Funds Transfer (EFT) Information** List the Routing and Account numbers, along with the name of the financial institution, where funds should be disbursed. This is an optional method for receipt of CFC contributions.

**Certifying Official** The certifying official is the individual who has the authority to affirm that all statements in the application are accurate.

## **INSTRUCTIONS**

**For details regarding CFC eligibility requirements for local organizations and federations, refer to CFC Guidance Memorandum 2004-11 on the CFC website at [www.opm.gov/cfc](http://www.opm.gov/cfc).**

**Applicants must check the box next to each certification statement to demonstrate agreement to comply with the statement and to certify that it meets the requirement. Failure to provide a check mark for each of the statements will be considered a refusal to certify and will result in the denial of the application.**

### **Item 1**

Check the one appropriate box. **If applying for local or adjacent eligibility, make sure you include information on your local presence, such as office location, hours of operations, etc. as Attachment A. If applying for statewide eligibility make sure to include proof of statewide coverage as Attachment A.** Organizations

applying for statewide eligibility must provide either a detailed description of the services and activities they provided to 30 percent of their target population in a given state OR a detailed description of those activities covering 30 percent of the state's geographical boundaries.

**Attachment A must also include a description of the programs, services, benefits, etc. provided by the organization within the previous year and how those programs, services, benefits, etc. affect human health and welfare of the target population.**

### **Item 2**

**Include as Attachment B the organization's most recent IRS determination letter.** Also include a letter from the IRS or other state-issued documentation authorizing any legal name change. *Interim IRS 501(c)(3) letters with expiration dates before December 31 of the year preceding the campaign year for which the organization is applying will be accepted only with proof of application to the IRS for permanent 501(c)(3) status.*

### **Item 3**

Self-explanatory

### **Item 4**

Self-explanatory

### **Item 5**

If the organization is required to submit audited financial statements, the certifying official must verify that the organization uses the accrual method of accounting. ***No other basis of accounting is accepted under Generally Accepted Accounting Principles (GAAP). The cash basis, modified cash basis, and modified accrual basis are not acceptable methods of accounting under GAAP. Use of these other accounting methods will result in a denial.***

***Organizations with annual revenue of less than \$100,000 on line 12 of the IRS Form 990 submitted with this application are not required to submit audited financial statements and may use the cash, modified cash, or modified accrual basis of accounting in the IRS Form 990.***

**Item 6**

Check the one appropriate box. **Include as Attachment C a copy of the organization's annual audited financial statements, if required.** Combined and consolidated financial statements are not accepted unless the applicant's financial information is reflected in a separate audited combining or consolidating schedule. *The audited financial statements must cover the fiscal period ending not more than 18 months prior to the January of the campaign year to which the organization is applying. The IRS Form 990 and audited financial statements must cover the same fiscal period. If revenue and expenses on the two documents differ, these amounts must be reconciled either on the IRS Form 990, Parts IV-A and IV-B, or by the accounting firm that completed the audit in an accompanying signed statement. For further information, please see CFC Memorandum 2004-11.*

***Audited financial statements are not required for organizations with annual revenue of less than \$100,000 on line 12 of the IRS Form 990.***

**Item 7**

**Include as Attachment D a copy of the most recently completed, signed IRS Form 990, including a signature on page 6 in the block marked "Signature of officer." The preparer's signature alone is not sufficient.** A complete form includes all supplemental statements and schedules, if applicable, for the applicant organization. *A completed Form 990 is required to be eligible for the CFC even if the Internal Revenue Service does not require your organization to file the Form 990. IRS Forms 990EZ, 990PF, and comparable forms will not be accepted. However, smaller organizations that file Form 990EZ may submit it with pages 1 & 2 of the Form 990 attached. The IRS Form and audited financial statements must cover the same fiscal period and be prepared using the accrual basis of accounting if annual revenue is \$100,000 or more. If revenue and expenses on the two documents differ, these amounts must be reconciled either on the IRS Form 990, Parts IV-A and IV-B, or by the independent certified public accountant who completed the audit in an accompanying signed statement.*

**IMPORTANT NOTE:**

**OPM prefers that applicants reconcile their revenues and expenses using page 4 of the IRS Form 990. The IRS Form 990 MUST be signed by an official of the organization. For additional guidance about reconciling audited financial statements and IRS Forms 990, please refer to CFC Memorandum 2004-11.**

**Item 8**

Check the one appropriate box. The annual percentage for administrative and fundraising expenses is computed ***only*** from IRS Form 990 by adding the amount spent on "management and general" (line 14) to "fundraising" (line 15) and dividing the resulting total by "total revenue" (line 12). No other method may be used to calculate this percentage. **If the annual percentage for administrative and fundraising expenses is greater than 25.04%, include as Attachment E an explanation of the organization's management, general, and fundraising expenses and a formal plan to reduce expenses to 25% or less.** Failure to separately submit an acceptable justification and plan for reducing expenses may result in a denial.

**Item 9**

Include as *Attachment F* a complete listing of the organization's board of directors and the beginning and end dates of each individual's term of office (e.g. John Smith, 2004-2007). *Attachment F* must also list the board's meeting dates and locations for the previous year.

**Item 10**

Self-explanatory

**Item 11**

Self-explanatory

**Item 12**

Self-explanatory

**Item 13**

Fill in name of state or entity.

**Item 14**

Organizations receiving over 80% of revenue from government sources are not eligible to participate in the CFC. Certify only if revenue from government sources, line 1c on IRS Form 990, is

80% or less of line 12 of IRS Form 990. (Divide line 1c by line 12.) Medicaid and Medicare are not included as revenue from a government source.

#### **Item 15**

**Include as Attachment G a copy of the organization's most recently completed annual report.**

*The annual report must cover the fiscal year ending not more than 18 months prior to January of the campaign year to which the organization is applying or the preceding calendar year. It must contain a full description of the organization's activities and supporting services during the year covered by the report and identify its directors and chief administrative personnel.*

Reproductions of annual reports that are available on an organization's website are acceptable. The annual report must be clearly marked as such on the website and must include all of the criteria outlined in the CFC regulations (describe the organization's activities and identify the board of directors and chief administrative personnel). OPM will not accept miscellaneous pages from the organization's website that provide this information in lieu of an annual report document. A printed copy of the report must be included in the CFC application.

#### **Item 16**

Each federation and unaffiliated organization applying to participate in the CFC must, as a condition of participation, certify that it is in compliance with all statutes, Executive Orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, and individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC). The programs administered by OFAC restrict or prohibit U.S. persons from engaging in transactions and dealings with targeted countries, entities, and individuals. OFAC publishes a list of Specially Designated Nationals and Blocked Persons (SDN List). The persons on the SDN List are subject to economic sanctions. The SDN List and additional information relating to the economic sanctions programs that OFAC administers are available at <http://www.treas.gov/ofac>. A link to the SDN List is available on the CFC website ([www.opm.gov/cfc](http://www.opm.gov/cfc)). For further information,

please see CFC Memo 2005-13.

#### **Item 17**

**Include as Attachment H, a statement in 25 words or less that describes the organization's program activities.** The statement should not repeat the organization's name, but must include the legal name as registered with the IRS if the organization does business under a different name. All organizations must include their IRS Employee Identification Number (EIN) regardless of whether or not they are operating under a "dba" ("doing business as"). The statement must also include a telephone number that can be reached from any location in the U.S. and the organization's administrative and fundraising rate. The legal name listing, telephone number, EIN, taxonomy codes (see below), and administrative and fundraising rate will NOT count as part of the 25-word statement. An Internet address where information on the organization can be obtained may be included and will not count toward the 25 words. OPM will not be responsible for incorrect Internet addresses. E-mail addresses are not accepted.

**NEW:** Each organization can self-identify up to three categories, in priority order, which most closely identifies the type of mission, services, and activities provided. The corresponding letters will be printed in your organization's listing in the CFC brochure (see example below) to assist donors in selecting a charity. Categories are derived from the National Taxonomy of Exempt Entities (NTEE) classification system developed by the National Center for Charitable Statistics. The 26 categories are:

- A Arts, Culture, and Humanities
- B Educational Institutions & Related Activities
- C Envir. Quality, Protection & Beautification
- D Animal Related
- E Health – General and Rehabilitative
- F Mental Health, Crisis Intervention
- G Disease, Disorders, Medicinal Disciplines
- H Medical Research
- I Crime, Legal Related
- J Employment, Job Related
- K Food, Agriculture, and Nutrition
- L Housing, Shelter
- M Public Safety, Disaster Preparedness & Relief
- N Recreation, Sports, Leisure, Athletics

O Youth Development  
 P Human Services – Multipurpose and Other  
 Q International, Foreign Affairs, National Security  
 R Civil Rights, Social Action, Advocacy  
 S Community Improvement, Capacity Building  
 T Philanthropy, Voluntarism & Foundations  
 U Science & Technology Research Institutes,  
   Services  
 V Social Science Research Institutes, Services  
 W Public, Social Benefit: Multipurpose, Other  
 X Religion Related, Spiritual Development  
 Y Mutual/Membership Benefit Orgs., Other  
 Z Other

Special design text used to draw attention to a organization title, such as special fonts, capitalization, quotations, and underlining, are not accepted. **Any statement that uses special features, or exceeds 25 words will be edited by the LFCC.** Organizations will be listed by their legal IRS recognized name as it appears on the IRS Form 990 only unless the appropriate legal documentation permitting otherwise is provided with the application. The appropriate format is as follows:

**(PLEASE PROVIDE YOUR “ATTACHMENT H” IN THE EXACT FORMAT BELOW. STATEMENTS NOT PROVIDED IN THIS FORMAT RISK BEING REJECTED.** Do not worry if you do not have your four-digit code; we have it on record or will assign it to you.)

**0000    Name of Organization** (legal name of organization, if applicable) (202)555-1234 www.opm.gov/cfc EIN#12-3456789 — The description will contain no more than 25 words. It should be worded so the donor understands the program services provided. (B,V,O) **4.2%**

**IMPORTANT:** All application information must be specific to the applicant organization. Regional and/or national materials will not be accepted for local chapters.

### **Attachment Summary:**

Attachment A - Supporting statements and/or documentation of substantial local, statewide or adjacent CFC territory presence, and description of program services and benefits.

Attachment B - Your most recent IRS non-profit determination letter.

Attachment C - A copy of your annual audit (if revenue is over \$100,000 for last fiscal year).

Attachment D - A copy of your most recently completed, signed IRS Form 990.

Attachment E - If your organization’s annual percentage for administrative and fundraising expenses is greater than 25.04%, include a detailed justification of these expenses and a formal plan to reduce them to 25% or less.

Attachment F - a complete listing of your board of directors, the beginning and end dates of each individual’s term of office (e.g. John Smith, 2004-2007), and the board’s meeting dates and locations from the previous year.

Attachment G - A copy of your most recently completed annual report, including a description of your activities and services and a list of your directors and chief administrative personnel.

Attachment H - A 25-word description of your organization, in the exact format detailed on this page.

**COLUMBIA RIVER/WILLAMETTE VALLEY  
COMBINED FEDERAL CAMPAIGN  
2006 APPLICATION FOR LOCAL FEDERATION MEMBERS**

Organization: \_\_\_\_\_

Federation Affiliation: \_\_\_\_\_

Four-Digit CFC Number (If a participant in the last year's CFC): \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
(Post Office Box addresses are not accepted and may result in automatic disqualification.)

Telephone: (\_\_\_\_) \_\_\_\_\_

Contact Person: \_\_\_\_\_

Contact Address: \_\_\_\_\_  
(If different from the above address -- All CFC correspondence will be sent to this address.)

Contact Telephone: (\_\_\_\_) \_\_\_\_\_ Contact Fax: (\_\_\_\_) \_\_\_\_\_

Contact E-Mail Address: \_\_\_\_\_

Organization Internet Address: \_\_\_\_\_

Disbursement Address: \_\_\_\_\_  
(This is the address where paper checks will be sent.)

**CERTIFYING OFFICIAL**

I, \_\_\_\_\_, am the duly appointed representative of  
(Name)

\_\_\_\_\_ authorized to certify and affirm all statements  
(Organization)  
enclosed in this application.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Typed or Printed Name)

Date Completed \_\_\_\_\_  
(Title)

**NOTE: All application information must be specific to the applicant organization.  
Regional and/or national materials will not be accepted for local chapters.**

1) Place a check in the **one** appropriate box:

- ☐ I certify that the organization named in the application has a substantial local presence in the geographical area covered by the local campaign. (*Substantial local presence is defined as a staffed facility, office or portion of a residence dedicated exclusively to that organization, available to members of the public seeking its services or benefits. The facility must be open at least 15 hours a week and have a telephone dedicated exclusively to the organization.*) **Include as ATTACHMENT A supporting statements and/or documentation of substantial local presence and a description of the programs, services, benefits, etc. provided by the organization within the previous year and how those programs, services, benefits, etc. affect human health and welfare of the target population.**

**-OR-**

- ☐ I certify that the applicant organization named in the application has a substantial local presence in the geographical area covered by an adjacent local campaign. (*Substantial local presence is defined as a staffed facility, office or portion of a residence dedicated exclusively to that organization, available to members of the public seeking its services or benefits. The facility must be open at least 15 hours a week and have a telephone dedicated exclusively to the organization.*) **Include as ATTACHMENT A supporting statements and/or documentation of substantial presence in an adjacent campaign and a description of the programs, services, benefits, etc. provided by the organization within the previous year and how those programs, services, benefits, etc. affect human health and welfare of the target population.**

**-OR-**

- ☐ I certify that the organization named in the application has a substantial statewide presence. (*Substantial statewide presence is defined as providing or conducting real services, benefits, assistance or program activities covering 30 percent of the state's geographic boundaries OR providing or conducting real services, benefits, assistance or program activities affecting 30 percent of the target population in the given state.*) **Include as ATTACHMENT A supporting statements and/or documentation of substantial statewide presence and a description of the programs, services, benefits, etc. provided by the organization within the previous year and how those programs, services, benefits, etc. affect human health and welfare of the target population.**

- 2) ☐ I certify that the Internal Revenue Service (IRS) recognizes the organization named in this application as tax-exempt under 26 U.S.C. 501(c)(3) and to which contributions are tax deductible pursuant to 26 U.S.C. 170. **Include a copy of the most recent IRS determination letter as ATTACHMENT B. See instructions for additional information.**

- 3) ☐ I certify that the organization named in this application either has no expenses connected with lobbying or attempting to influence voting or legislation at the local, State, or Federal level or that such expenses are within the extent permitted for organizations recognized as tax-exempt under 26 U.S.C. 501(c)(3).

- 4) ☐ I certify that the organization named in this application is a human health and welfare organization providing services, benefits, or assistance to, or conducting activities affecting human health and welfare.
- 5) ☐ I certify that the organization named in the application accounts for its funds in accordance with generally accepted accounting principles (GAAP). **Note: The only acceptable basis of accounting under GAAP is the accrual method. Cash basis, modified cash basis and modified accrual basis are not acceptable methods of accounting under GAAP.**
- 6) Check the **one** appropriate box:
- ☐ I certify that the organization named in the application was audited in accordance with generally accepted auditing standards (GAAS) by an independent certified public accountant in the immediately preceding year. **Include a copy of the organization's most recently completed audited financial statements as ATTACHMENT C.** Combined and consolidated financial statements are not accepted unless the applicant's financial information is reflected in a separate audited combining or consolidating schedule. ***Audited financial statements are not required for organizations with annual revenue of less than \$100,000 on line 12 of the IRS Form 990. See instructions for additional information.***

**-OR-**

- ☐ I certify that the organization named in the application has annual revenue of less than \$100,000 and therefore is not required to submit audited financial statements in accordance with generally accepted auditing standards by an independent certified public accountant. (Annual revenue is determined by line 12 of the IRS Form 990).
- 7) **Include as ATTACHMENT D a copy of the most recently completed IRS Form 990, including signature on page 6 in the box marked "Signature of officer." The preparer's signature alone is not sufficient. (NOTE: If the Internal Revenue Service does not require your organization to file the Form 990, you must still complete one in accordance with IRS regulations to be eligible for the CFC. See instructions for additional information.)**
- 8) Place a check in **one** appropriate box:
- ☐ I certify that the organization named in this application has spent 25% or less of its total support and revenue on administrative and fundraising expenses during the year covered by the submitted IRS Form 990. The actual percentage of administrative and fundraising expenses is \_\_\_\_\_. This percentage has been computed from information on the IRS Form 990 by adding the amount spent on "management and general" (line 14) to "fundraising" (line 15) and dividing the resulting total by "total revenue" (line 12). No other method may be used to calculate this percentage.

**- OR -**

- ☐ I certify that the organization named in this application has spent in excess of 25% of its total support and revenue on administrative and fundraising expenses during the year covered by the submitted IRS Form 990. The actual percentage of administrative and fundraising



expenses is \_\_\_\_\_ % and this percentage is reasonable under the circumstances. **Include as ATTACHMENT E an explanation of the organization's management, general and fundraising expenses and a formal plan to reduce these expenses to 25% or less of its total support and revenue.**

- 9) ☐ I certify that an active and responsible governing body, whose members have no material conflict of interest and a majority of which serve without compensation, directs the organization named in this application. **Include as ATTACHMENT F a listing of the organization's board of directors, beginning and ending dates of each member's term of office, and the board's meeting dates and locations for the previous year.**
- 10) ☐ I certify that the organization named in this application prohibits the sale or lease of CFC contributor lists.
- 11) ☐ I certify that the organization named in this application conducts publicity and promotional activities based upon its actual programs and operations, that these activities are truthful and non-deceptive, include all material facts, and make no exaggerated or misleading claims.
- 12) ☐ I certify that the organization named in this application effectively uses the funds contributed by federal personnel for its announced purposes.
- 13) ☐ I certify that the organization named in this application is chartered/incorporated under a governmental entity. This entity or state is \_\_\_\_\_.
- 14) ☐ I certify that the organization named in this application has in the preceding year received no more than 80 percent of its total support and revenues from government sources. (Revenue from government sources must be computed from the IRS Form 990 by dividing line 1c by line 12.)
- 15) ☐ I certify that the organization named in this application prepares and makes available to the public an annual report that includes a full description of the organization's activities and supporting services and identifies its directors/governing body and chief administrative personnel. **Include as ATTACHMENT G a copy of the most recently completed annual report.** The annual report must cover the fiscal year ending not more than 18 months prior to January of the campaign year to which the organization is applying or the preceding calendar year. A more frequently published document, such as a quarterly newsletter, may be used to meet this requirement provided that such document is available to the general public upon request and describes the organization's activities and supporting services and identifies its directors and chief administrative personnel.
- 16) ☐ I certify that the organization named in this application is in compliance with all statutes, Executive orders, and regulations restricting or prohibiting U.S. persons from engaging in transactions and dealings with countries, entities, or individuals subject to economic sanctions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control. The organization named in this application is aware that a list of countries subject to such sanctions, a list of Specially Designated Nationals and Blocked Persons subject to such sanctions, and overviews and guidelines for each such sanctions program can be found at <http://www.treas.gov/ofac>. Should any change in circumstances pertaining to this

certification occur at any time, the organization will notify OPM's Office of CFC Operations immediately.

- 17) Include **as Attachment H** the 25-word statement for listing in the campaign brochure. **NEW:** Each organization can include in their CFC statement up to three program areas, in priority order, which most closely identifies the type of mission, services, and activities provided. The corresponding letters will be printed in your organization's listing in the CFC brochure to assist donors in selecting a charity. The 26 categories are listed in the application instructions.

***I CERTIFY THAT I HAVE READ ALL THE CERTIFICATIONS SET FORTH IN THIS DOCUMENT AND THAT BY CHECKING THE BOX NEXT TO THE STATEMENT, I ACKNOWLEDGE AND AGREE TO COMPLY WITH THAT CERTIFICATION.***

\_\_\_\_\_  
Certifying Official's Signature & Title

\_\_\_\_\_  
Date

**APPLICATIONS ARE DUE TO YOUR FEDERATION'S OFFICE.**

Your federation must submit their completed application by **5:00 P.M. MONDAY, APRIL 17TH, 2006**, so please verify with your federation when it will need your application.

**FAXES OR ELECTRONIC SUBMISSIONS OF APPLICATIONS ARE NOT ACCEPTED.**

**NOTE:** The certifying official's signature must be original. Automatic pens and/or signature stamps may not be used.

**Public Burden Statement**

We think this form takes an average of 3 hours to complete, including the time for getting the needed data and reviewing both the instructions and completing the form. Send comments regarding our estimate or any other aspects of this form, including suggestions for reducing completion time to Office of Personnel Management (OPM), OPM Forms Officer, Paperwork Reduction Project (3206-0131), Washington, DC 20415-7900. The OMB number 3206-0131 is currently valid. OPM may not collect this information, and you are not required to respond, unless this number is displayed.